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ABSTRACT

The workbook for proposal writers treats budget writing as an integral part of the proposal-writing process rather than an afterthought. Working out the budget implications of the proposal as the idea evolves is encouraged. The workbook is designed to assist in developing budgets for federal grant programs. It consists of an introductory section discussing a few basic budget concepts, budget worksheets and a discussion of them, and sample budget forms and budgets for some typical grant programs. Worksheets are intended for reproduction and use. The budget concepts discussed include direct and indirect costs, eligible and ineligible requests, and cost sharing and matching funds. Worksheet elements presented include wages and salaries, fringe benefits, contract services and consultants, space and equipment costs, consumable supplies and materials, and other expenses. Sample budget forms include those for the National Science Foundation and the Department of Health, Education and Welfare (Fund for the Improvement of Postsecondary Education and Public Health Service as well as the standard HEW form). (MSE)

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A BUDGET PRIMER AND WORKSHEETS

FOR

PROPOSAL WRITERS

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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by

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University of Hartford

HE 013 709

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INTRODUCTION

Budgets have a poor image!

Pick up any grant proposal and where do you find the budget page? Typically it is tacked on the end almost as though it is an afterthought. Clearly, however, it is not, since the major reason that most of us write proposals is to get money and the budget is essentially a listing by category and item of the money we need -- the project's price-tag. As such, it is of critical importance not only to proposal writers but to proposal reviewers. All funding agencies wish to see their money well spent so proposals are carefully studied not only for the quality but also the cost of any proposed project.

Unfortunately, proposal writers often write the entire narrative portion of a proposal before they give much thought to the budget. This approach to budgeting assumes that the idea determines the budget but ignores the fact that in most situations, budget considerations also shape the implementation of the idea. A much better approach to budgeting, therefore, is to work out the budget implications as the idea evolves. This technique is especially desirable if the idea is being developed with a specific grant program in mind. It is also useful, however, when the writer has no knowledge of where the proposal will be submitted, since a consideration of the financial impact of one plan often leads to alternate plans which sometimes turn out to be better than the original.

Why then do budgets have such a poor image?

Perhaps it is because most people (even accountants) are intimidated by budgets. Although budgets can be tedious to prepare and difficult to read, THEY DON'T HAVE TO BE. The following pages may not convince you that "budgets are beautiful" but they should convince you that budget preparation can be relatively simple and painless and that the development of a proposal budget along with the idea leads to better proposals.

This workbook consists of an introductory section which discusses a few key budget concepts, budget worksheets and discussion of the worksheets, and an appendix which contains sample budget forms and budgets for some typical grant programs. A second copy of the budget worksheets has

been included in the appendix so that you can remove them and duplicate them for your personal use. Since the worksheets are essentially checklists with space for comments and costs, they can be useful at any stage of a project from the time an idea is first considered up to the last check before the final draft is typed.

All federal grant proposals require the signature of the school's chief executive officer or his designate. Schools vary widely in their procedures for handling proposals, but most have an internal routing sheet which requires a sequence of signatures leading up to the chief executive officer's signature (e.g. school dean, business manager, grants officer, provost, president). With the possible exception of the school dean, each of these individuals will typically turn first to the budget page and then, having considered the budget implications, look over the narrative and appendices.

This workbook is designed primarily to assist in preparing budgets for federal grant programs. Budget preparation for private foundations is similar in concept but with variation from foundation to foundation. The most significant difference from federal grant programs is in the computation of direct and indirect costs.

BUDGET CONCEPTS

Direct Versus Indirect Costs

Direct costs are costs that can be identified specifically with the funded project; examples include salaries for persons working directly on the project, equipment required for the project and travel associated with the project.

Indirect costs are essentially overhead costs incurred in the overall functioning of the institution which includes providing support services for the grant project. Examples of indirect costs are: the operation and maintenance of buildings, grounds and equipment; depreciation; general and departmental administrative salaries/expenses; and library costs. Indirect cost rates vary considerably from institution to institution and from agency to agency for any given institution. For additional information see Federal Management Circular (FMC) No. 73-8 "Cost Principles for Educational Institutions" (sometimes referred to as OMB Circular A-21). A revision of this document is in progress.

The decision whether a specific cost should be considered a direct cost or an indirect cost is a function of the institution's financial policies and organization, and negotiation between the institution and appropriate federal agencies. Your school probably already has a negotiated indirect cost rate which specifies the items that are included under indirect costs. If your school does not, an indirect cost proposal can be submitted to the appropriate DHEW Regional Comptroller or to other federal departments in accordance with FMC 73-6 "Coordinating Indirect Cost Rates and Audit at Educational Institutions" (also known as OMB Circular A-88). Both FMC's are contained in a DHEW publication with the catchy title, "A Guide for Colleges and Universities: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contracts with the Department of Health, Education and Welfare" (OASC-1 rev'd), available from the Superintendent of Documents.

Happily, however, a proposal writer is seldom involved with these problems and usually computes indirect cost quite painlessly as a percentage (the negotiated indirect cost rate) of a direct cost base figure. Typically, wages

and salaries of personnel directly involved in the project is the base figure (occasionally total direct cost). Alternative more complex computation procedures for calculation of indirect costs can sometimes be employed; however, these tend to be exceptions rather than the rule.

Although the majority of federal grants to educational institutions allow for indirect costs, there are exceptions: travel-only awards, equipment grants (including NSF's ISEP), and fellowships. Programs which do not allow indirect costs state specifically in their guidelines that indirect costs are ineligible requests.

Eligible and Ineligible Requests

The guidelines for each grant program list eligible and ineligible categories for funding. For example, the National Endowment for the Humanities' (NEH) Pilot Grants may cover such expenses as faculty released time, limited travel, clerical assistance, and instructional material. They may not be used for the purchase of equipment or student scholarships. National Science Foundation's ISEP (Instructional Scientific Equipment Program) may be used for the purchase of scientific equipment, chemicals, glassware, films, models, and computers, but may not be used for lab carts or storage cases. Usually the guidelines are quite specific. If you are in doubt about a minor item, include it, making sure your request justifies the expense. If in doubt about a major item, check with the program officer.

Cost Sharing and Matching Funds

Many federal grant programs require that the institution share the cost of the proposed project through cost sharing or matching funds. Although the terms are sometimes used interchangeably, cost sharing means that the institution's share may consist of cash or in-kind services, whereas matching (or hard match) requires that the institution pay its share in cash. For example, NSF's LOCI (Local Course Improvement) program requires cost sharing. The Foundation will pay two-thirds of the costs (to a maximum of $25,000) and the school must cover the remaining one-third of the costs. The school, however, may cover its share a number of ways including providing faculty/staff released time, furnishing services which would otherwise be direct cost items (duplicating, postage, telephone), obtaining donated consultant or volunteer time, or offsetting its share with the indirect costs. ISEP, however, requires a 50-50 hard match and the school's 50 percent must be paid in cash.

Even when grant programs do not specifically require cost sharing, it is to the applicant's advantage to demonstrate the institution's commitment to the project financially as well as verbally.

BUDGET WORKSHEETS

This section contains budget worksheets which have been designed to help you organize the budget information you need as logically and painlessly as possible. A brief discussion follows each page of the budget worksheet.

The worksheets use a "three column" format with the funds needed for each item ($ needed) broken down into funds requested in the proposal ($ req.) and funds that will be obtained from other sources ($ fm. other). This column should also indicate the source of those other funds, i.e. paid by the school, obtained from another donor.

It is suggested that when you use the budget worksheets, you complete the first four and a half pages to the left of the double vertical line (through the $ needed column) and then go back and complete the two columns to the right of the double vertical line ($ requested and $ from other sources). This way you will not get bogged down in deciding which items will be requested from the granting agency and which will be provided by the institution as part of its share of the cost sharing or as a show of "good faith."

Wages and Salaries

Although most proposals do not require that you split up the personnel into two separate categories ("currently employed" and "new hires") it is generally useful to do so since it makes it easier to see the impact of the program on personnel (often the major budget item). Typically, both faculty and administrators will prefer to make use of currently employed personnel whenever possible. Faculty generally consider it a highly desirable status symbol to be released from teaching part-time to work on a funded project and administrators are delighted since requested funds are based on the faculty members' actual salary (actual cost) and the cost of hiring a person to replace the faculty member in the classroom (replacement cost) can be substantially less. The school keeps the difference between the "actual cost" and "replacement cost." Also, new hires typically require additional space and basic office equipment which can be a major consideration.

BUDGET WORKSHEET FOR _____

WAGES & SALARIES

$ Needed = salary x % x mo./12

PERSONNEL CURRENTLY EMPLOYED

Name	Current position	Project position	Current Salary/yr.	% time on proj. for mo.	$ Needed	$ Req.	$ fm. other	Source other $

PERSONNEL NEW HIRES

Project Position/Description	Est. Salary/yr.	% time on proj. for mo.	$ Needed	$ Req.	$ fm. other	Source other $

TOTAL ALL WAGES & SALARIES		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

Fringe Benefits

Fringe benefits are usually pretty straightforward and calculated as a percentage of the total wages and salaries from the first budget page. Often a grant preparer can check with the school's business office and they will provide the information. Typically, this is in the form of two numbers: a percentage to use for full-time employees and a lower percentage to use for part-time personnel. In this case, it is not necessary to describe each fringe benefit and show the percent for each--the total percent for all fringes is adequate. If any of the personnel on the first page, however, are part-time employees (classified by the school as a part-time employee, not a full-time employee who will be part-time to the project), it is necessary to break down the TOTAL ALL WAGES AND SALARIES number of the first page to sub-totals for part-time and full-time employees. Then carry both of those figures forward to the next budget page and multiply them by the fringe percent for part-time and full-time employees in order to calculate TOTAL ALL FRINGE BENEFITS.

Contract Services and Consultants

Probably the most common entry in this category is an outside consultant to conduct all or part of the project's evaluation. The costs of outside contract services and consultants are not usually part of the direct cost base figure used to compute indirect costs (next budget page), and therefore unless there are reasons to use outside services/consultants (i.e. school cannot provide the service), they are less desirable from the school's point of view than using in-house services and personnel. An exception is an outside consultant for project evaluation, while in-house personnel could obviously perform the evaluation, an outside evaluator can generally be more objective than someone heavily involved in the project.

Although there may be a bias toward the use of school personnel, consultants can be valuable in a variety of situations (e.g. to conduct workshops designed to teach key project personnel specific skills, to provide technical expertise outside the area of the principal investigator(s), to assist the project investigators during certain critical stages of the project) and should be utilized whenever they would enhance a project.

PERSONNEL

FRINGE BENEFITS

Total all fringe = % x [ ]

Description of Fringe	% Rate	$ Needed	$ req.	$ fm. other	Source other $
Total % all fringe					

Enter total requested $ wages & salaries (previous page)

[ ]

TOTAL ALL FRINGE BENEFITS		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

PERSONNEL

CONTRACT SERVICES & CONSULTANTS

$ Needed = Rate x # (months, etc.)

Description	Rate-indicate month,day,hour	# months, days, hours-specify	$ Needed	$ req.	$ fm. other	Source other $
TOTAL ALL CONTRACT SVCS & CONSULTANTS				XXXXX	XXXXX	
$ requested					XXXXX	
$ other sources						

SUMMARY ALL PERSONNEL EXPENSES

WAGES/SALARIES + FRINGE + CONTRACT SVC/CONSULTANTS

Grand Total		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

Space Costs

Under most federal grant programs, space required by the project is considered part of indirect costs and, therefore, cannot be included as a separate item. If, however, it is NECESSARY to rent off-campus space for the project, such costs may be allowable. Justification for the rental of space is required.

Equipment Costs

Depending on the grant, it may be necessary to lease or use lease/purchase items for major items. In preparing a budget the best plan is to obtain cost information for both outright purchase and lease/purchase whenever possible. Enter both figures on the worksheets and then decide whether to purchase outright or use lease/purchase when you go back through the worksheet to complete the two columns to the right of the vertical line. Note: equipment does not include consumables.

NON PERSONNEL DIRECT COSTS

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Space Costs

Description	Rent/month	Maintenance/month	Utilities/month	Other exp./mo.	# mo.	$ Needed

NON PERSONNEL DIRECT COSTS

EQUIPMENT COSTS

Description of Item	# items	Cost per Item: Buy $ OR Lease-Lease/purchase $/mo x mo = $	$ Needed	$ req.	$ fm. other	Source Other $
		TOTAL ALL EQUIPMENT		XXXXX	XXXXX	
			$ requested		XXXXX	
			$ other sources			

Consumable Supplies and Materials

Do not provide excessive detail in this section (i.e. the number of paper clips, beakers, or pieces of paper). Approximate totals for each category are generally sufficient.

An excellent way to estimate consumables and "other expenses" (see next page) is to break your estimate down to a small unit and scale upwards to obtain approximate totals.

For example: If your project required darkroom supplies, a logical approach would be the following:

- what supplies would you need for one session (day or half day) of developing and printing?
- approximately how much would these supplies cost (use round numbers)?
- approximately how many sessions per week (or per month) will the darkroom be used?
- how many weeks (or months) will the project last?

The product of these three numbers (cost/session x # sessions/week x # weeks) represents a total approximate cost that is both easy to calculate and easy to defend if someone questions your estimate.

Travel

In contrast to the previous section, be as specific as possible when requesting travel funds (especially for international travel). The budget should indicate who, where, why (the purpose--it is difficult to overjustify travel). For transportation use current air fares and estimate meals and lodging on a per diem basis. If the activity would occur many months or years in the future, you may want to add an inflation estimate as well.

NON PERSONNEL DIRECT COSTS

CONSUMABLE SUPPLIES & MATERIALS (e.g. lab chemicals & glassware, experimental animals, shop supplies, etc.)

Description	If unusual items show # items @ $---	$ Needed	$ Reqd.	$ fm. other	Source other $
Stationery and office supplies					
	TOTAL ALL CONSUMABLE SUPPLIES		XXXXX	XXXXX	
	$ requested			XXXXX	
	$ other sources				

NON PERSONNEL DIRECT COSTS

TRAVEL (list foreign, domestic & local separately) EXPENSES

Who	Why	Where	Where or How Long	Trans.	Meals Lodging	Other	$ Needed	$ Reqd.	$ fm. other	Source other $
						TOTAL ALL TRAVEL		XXXXX	XXXXX	
						$ requested			XXXXX	
						$ other sources				

Other Expenses

In this section, provide enough information to explain the $ needed, but compulsive detail is not necessary, e.g.

300 slides of famous paintings @ $1 each	$300
2 mailings of results to membership 2 x 400 x $.35	$280

The Next Step

After you have completed the preceding section:

1. make tentative decisions on whether to buy or lease/purchase equipment; circle the appropriate figures (in pencil) and enter the $ needed;

2. add up the TOTAL ALL DIRECT EXPENSES:

3. if the program requires a cost sharing or matching, fill in the percent and any stipulations;

4. compute the indirect costs by multiplying the negotiated indirect cost rate by the appropriate figure;

5. on the basis of this information (total all direct expenses, cost sharing/matching requirements and indirect $) go back through the budget worksheets and make tentative decisions about whether the $ needed for each line item will be requested as part of the proposal ($ req.) or obtained from other sources ($ fm. other) and enter the appropriate numbers/information in the two columns to the right of the double vertical lines.

From here on, the budget preparation is largely a matter of repeating step 5 until everyone is satisfied with the numbers. (Remember, indirect cost $ can also be used for cost sharing under most programs.)

NON PERSONNEL DIRECT COSTS

OTHER EXPENSES (including)

Description (provide enough info to explain $ Needed)	$ Needed	$ reqd.	$ fm. other	Source other $
Teaching Aids (e.g. slides, models).				
Shop Equipment (hammers, screwdrivers, equipment parts). . .				
Computer Time.				
Postage (routine, special mailings).				
Telephone (installation, local, long distance)				
Library Acquisitions (itemize separately).				
Duplicating.				
Printing Costs				
Page Costs				
TOTAL ALL OTHER EXPENSES				
$ requested				
$ other sources				

TOTAL ALL DIRECT EXPENSES

Grand Total All Personnel Expenses + Space + Equipment + Consumable Supplies/Materials + Travel + Other Expenses = [ ]

Total $ requested [ ]

Total $ other sources [ ]

Cost Sharing/Matching:

percent _____ Stipulations _____

_____

INDIRECT COSTS

Negotiated indirect cost rate		Negotiated direct cost base figure		Total Indirect Costs
[ ]	X	[ ]	=	[ ]

Grand Total $ Requested

Direct Total $ Requested + Total Indirect = [ ]

SAMPLE BUDGET FORMS

The following examples are included to illustrate the variety of budget formats used in federal grant programs. Whenever budget forms are required as part of a proposal, they will be included with the program guidelines/application packet. Programs that do not make use of budget forms typically require a specific budget format and in addition to the instructions generally provide sample budgets in the guidelines.

NATIONAL SCIENCE FOUNDATION

Most of the NSF grant programs of interest to college faculty/staff use the NSF Summary Proposal Budget Form reproduced on the following page.

NATIONAL SCIENCE FOUNDATION
SUMMARY
PROPOSAL BUDGET

	ORGANIZATION AND ADDRESS				FOR NSF USE ONLY PROPOSAL NO.	
	PRINCIPAL INVESTIGATOR/PROJECT DIRECTOR				DURATION (MONTHS) PROPOSED	REVISED
NSF USE	A. SENIOR PERSONNEL (LIST BY NAME; SHOW NUMBERS OF PEOPLE IN BRACKETS; SALARY AMOUNTS MAY BE LISTED ON SEPARATE SCHEDULE) GPM 205.1b	NSF FUNDED MAN MONTHS CAL.	ACAD.	SUMR.	FUNDS REQUESTED BY PROPOSER	FUNDS GRANTED BY NSF (IF DIFFERENT)
	1. P.I./P.D.				$	$
	2. CO P.I./P.D.				$	$
	3. CO P.I./P.D.				$	$
	4. CO P.I./P.D.				$	$
	5. CO P.I./P.D.				$	$
11115	6. ( ) ← SUBTOTALS A1 - A5 →				$	$
	FACULTY AND OTHER SENIOR ASSOCIATES (ATTACH EXTRA SHEET IF NECESSARY)					
	7.				$	$
	8.				$	$
	9.				$	$
	10.				$	$
	11.				$	$
11117	12. ( ) ← SUBTOTALS A7 - A11 →				$	$
	B. OTHER PERSONNEL (LIST NUMBERS IN BRACKETS)					
11141	1. ( ) POSTDOCTORAL ASSOCIATES				$	$
11149	2. ( ) OTHER PROFESSIONALS				$	$
11150	3. ( ) GRADUATE STUDENTS				$	$
11152	4. ( ) UNDERGRADUATE STUDENTS				$	$
11182	5. ( ) SECRETARIAL - CLERICAL				$	$
11183	6. ( ) TECHNICAL, SHOP, OTHER				$	$
	TOTAL SALARIES AND WAGES (A+B)				$	$
11200	C. FRINGE BENEFITS (IF CHARGED AS DIRECT COSTS)				$	$
	TOTAL SALARIES, WAGES AND FRINGE BENEFITS (A+B+C)				$	$
	D. EQUIPMENT (LIST ITEMS AND DOLLAR AMOUNTS FOR EACH ITEM) (Not normally allowed in PCTD)					
23181	TOTAL EQUIPMENT				$	$
	E. MATERIALS AND SUPPLIES 1. Laboratory and Instructional Materials _____ 2. Office Supplies, Communication, Publicity _____					
32630					$	$
	F. DOMESTIC TRAVEL					
42111					$	$
	G. FOREIGN TRAVEL (LIST DESTINATION AND AMOUNT FOR EACH TRIP; GPM 731)					
42112					$	$

SUMMARY PROPOSAL BUDGET

PROPOSAL NO.

52500	H. PUBLICATION COSTS/PAGE CHARGES	$	$
62315	I. COMPUTER (ADPE) SERVICES	$	$
	J. CONSULTANT SERVICES (IDENTIFY CONSULTANTS BY NAME AND AMOUNT; GPM 516)		
		$	$
	K. PARTICIPANT SUPPORT COSTS, IF ALLOWED BY PROGRAM GUIDE (ITEMIZE) GPM 518		
	1. STIPENDS (not allowable) $		
	2. TRAVEL $		
	3. SUBSISTENCE $		
	4. OTHER - SPECIFY (book allowances) $		
	5. TOTAL PARTICIPANT COSTS (K1 + K2 + K3 + K4)	$	$
	L. ALL OTHER DIRECT COSTS (List items and dollar amounts. Details of subcontracts, including work statements and budget, should be explained in full in proposal.)		
	1. Field Trips $		
	2. Insurance, Health Service, etc. $		
	3. Other $		
65001	TOTAL OTHER DIRECT COSTS $		
	M. TOTAL DIRECT COSTS (A THROUGH L)	$	$
	N. INDIRECT COSTS (Specify rate(s) and base(s) for on/off campus activity. Where both are involved, identify itemized costs included in on/off campus bases in remarks.)	$	$
74100	TOTAL INDIRECT COSTS	$	$
	O. TOTAL DIRECT AND INDIRECT COSTS (M + N)	$	$
74500	P. LESS RESIDUAL FUNDS (If for further support of current project; GPM 252 and 253) N/A	$	$
75000	Q. AMOUNT OF THIS REQUEST (O MINUS P)	$	$

REMARKS

NOTE: SIGNATURES REQUIRED ONLY FOR REVISED BUDGET (GPM 233). THIS IS REVISION NO.

SIGNATURE OF PRINCIPAL INVESTIGATOR/PROJECT DIRECTOR	DATE OF SIGNATURE	TYPED OR PRINTED NAME AND TITLE
SIGNATURE OF AUTHORIZED ORGANIZATIONAL REPRESENTATIVE	DATE OF SIGNATURE	TYPED OR PRINTED NAME AND TITLE

FOR NSF USE ONLY

INDIRECT COST RATE VERIFICATION			PROGRAM OFFICER APPROVAL
Date Checked	Date of Rate Sheet	Signature	

Grant Number	Amend No.	Institution	Organization	Fund Acct.	Program	Object

	Proposal Number	Dur.	Chg.	Award Date	Proposed Amount	Prosd. Dur.

DEPARTMENT OF HEALTH, EDUCATION AND WELFARE

Many of the programs at HEW use the Standard Budget Form 424 reproduced on the following page. Several of the divisions and/or programs, however, use their own forms. For example, FIPSE (Fund for the Improvement of Post-Secondary Education) uses a brief one-page Budget Summary (Form 0002) for its Comprehensive Program while the Public Health Service (PHS) which includes the National Institutes of Health (NIH) and the National Institutes of Mental Health (NIMH) uses an elaborate application kit for all PHS grants and awards. This kit contains a two-page budget form.

The one-page FIPSE form and the two-page PHS form are reproduced following the HEW Standard Form 424.

HEW STANDARD BUDGET FORM 424

OMB Approval No. 29-R0218

FEDERAL ASSISTANCE

1. TYPE OF ACTION (Mark appropriate box)
- [ ] PREAPPLICATION
- [X] APPLICATION
- [ ] NOTIFICATION OF INTENT (Opt.)
- [ ] REPORT OF FEDERAL ACTION

2. APPLICANT'S APPLICATION
a. NUMBER
b. DATE Year month day 19

Leave Blank

3. STATE APPLICATION IDENTIFIER
a. NUMBER
b. DATE Year month day ASSIGNED 19

SECTION I—APPLICANT/RECIPIENT DATA

4. LEGAL APPLICANT/RECIPIENT
a. Applicant Name :
b. Organization Unit :
c. Street/P.O. Box :
d. City : e. County :
f. State : g. ZIP Code:
h. Contact Person (Name & telephone No.) :

5. FEDERAL EMPLOYER IDENTIFICATION NO.

6. PROGRAM (From Federal Catalog)
a. NUMBER 13.451
b. TITLE Handicapped Personnel Preparation

7. TITLE AND DESCRIPTION OF APPLICANT'S PROJECT

8. TYPE OF APPLICANT/RECIPIENT
A-State
B-Interstate
C-Substate District
D-County
E-City
F-School District
G-Special Purpose District
H-Community Action Agency
I-Higher Educational Institution
J-Indian Tribe
K-Other (Specify):
Enter appropriate letter [ ]

9. TYPE OF ASSISTANCE
A-Basic Grant
B-Supplemental Grant
C-Loan
D-Insurance
E-Other
Enter appropriate letter(s) [A]

10. AREA OF PROJECT IMPACT (Names of cities, counties, States, etc.)

11. ESTIMATED NUMBER OF PERSONS BENEFITING

12. TYPE OF APPLICATION
A-New
B-Renewal
C-Revision
D-Continuation
E-Augmentation
Enter appropriate letter [ ]

13. PROPOSED FUNDING

a. FEDERAL	$ .00
b. APPLICANT	.00
c. STATE	.00
d. LOCAL	.00
e. OTHER	.00
f. TOTAL	$ .00

14. CONGRESSIONAL DISTRICTS OF:
a. APPLICANT
b. PROJECT

16. PROJECT START DATE Year month day 19

17. PROJECT DURATION Months

18. ESTIMATED DATE TO BE SUBMITTED TO FEDERAL AGENCY ▶ Year month day 19

15. TYPE OF CHANGE (For 12c or 12e)
A-Increase Dollars
B-Decrease Dollars
C-Increase Duration
D-Decrease Duration
E-Cancellation
F-Other (Specify):
Enter appropriate letter(s) [ ]

19. EXISTING FEDERAL IDENTIFICATION NUMBER

20. FEDERAL AGENCY TO RECEIVE REQUEST (Name, City, State, ZIP code)
U. S. Office of Education, Application Control Center, Washington, D. C. 20202

21. REMARKS ADDED
[ ] Yes [ ] No

SECTION II—CERTIFICATION

22. THE APPLICANT CERTIFIES THAT ▶

a. To the best of my knowledge and belief, data in this preapplication/application are true and correct, the document has been duly authorized by the governing body of the applicant and the applicant will comply with the attached assurances if the assistance is approved.

b. If required by OMB Circular A-95 this application was submitted, pursuant to instructions therein, to appropriate clearinghouses and all responses are attached:

	No response	Response attached
(1)	[ ]	[ ]
(2)	[ ]	[ ]
(3)	[ ]	[ ]

23. CERTIFYING REPRESENTATIVE
a. TYPED NAME AND TITLE
b. SIGNATURE
c. DATE SIGNED Year month day 19

SECTION III—FEDERAL AGENCY ACTION

24. AGENCY NAME

25. APPLICATION RECEIVED Year month day 19

26. ORGANIZATIONAL UNIT

27. ADMINISTRATIVE OFFICE

28. FEDERAL APPLICATION IDENTIFICATION

29. ADDRESS

30. FEDERAL GRANT IDENTIFICATION

31. ACTION TAKEN
- [ ] a. AWARDED
- [ ] b. REJECTED
- [ ] c. RETURNED FOR AMENDMENT
- [ ] d. DEFERRED
- [ ] e. WITHDRAWN

32. FUNDING

a. FEDERAL	$ .00
b. APPLICANT	.00
c. STATE	.00
d. LOCAL	.00
e. OTHER	.00
f. TOTAL	$ .00

33. ACTION DATE ▶ Year month day 19

34. STARTING DATE Year month day 19

35. CONTACT FOR ADDITIONAL INFORMATION (Name and telephone number)

36. ENDING DATE Year month day 19

37. REMARKS ADDED
[ ] Yes [ ] No

38. FEDERAL AGENCY A-95 ACTION

a. In taking above action, any comments received from clearinghouses were considered. If agency response is due under provisions of Part 1, OMB Circular A-95, it has been or is being made.

b. FEDERAL AGENCY A-95 OFFICIAL (Name and telephone no.)

STANDARD FORM 424 PAGE 1 (10-75)
Prescribed by GSA, Federal Management Circular 74-7

SECTION IV—REMARKS *(Please reference the proper item number from Sections I, II or III, if applicable)*

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FUND FOR THE IMPROVEMENT OF POST-SECONDARY EDUCATION

BUDGET

1st Year Only*

(Use Same Format for Each Continuing Year)

BUDGET ITEM

A. Direct Costs:

1. Salaries & Wages

a. Professional $ _____

b. Clerical _____

2. Employee Benefits _____

3. Consultant _____

4. Travel _____

5. Materials & Supplies _____

6. Equipment (Purchase or Rental) _____

7. Production (Printing, Reproduction, Audio-visual) _____

8. Other _____

B. Indirect Costs: _____

TOTAL Requested from the Fund $ _____
(This Figure Should Appear on the Title Page)

Institutional Support (1st Year Total) $ _____

*Most items will need to be detailed in the Budget Narrative.

PUBLIC HEALTH SERVICE

SECTION II – PRIVILEGED COMMUNICATION

DETAILED BUDGET FOR FIRST 12-MONTH PERIOD

FROM	THROUGH

DESCRIPTION *(Itemize)*		TIME OR EFFORT %/HRS.	AMOUNT REQUESTED *(Omit cents)*		
PERSONNEL					
NAME	TITLE OF POSITION		SALARY	FRINGE BENEFITS	TOTAL
	PRINCIPAL INVESTIGATOR				
CONSULTANT COSTS					
EQUIPMENT					
SUPPLIES					
TRAVEL	DOMESTIC				
	FOREIGN				
PATIENT COSTS *(See instructions)*					
ALTERATIONS AND RENOVATIONS					
OTHER EXPENSES *(Itemize)*					
TOTAL DIRECT COST *(Enter on Page 1, Item 5)* →					

INDIRECT COST *(See Instructions)*	DATE OF DHEW AGREEMENT:	☐ WAIVED
	_____ % S&W*	☐ UNDER NEGOTIATION WITH:
	_____ % TDC* _____	
	*IF THIS IS A SPECIAL RATE *(e.g. off-site)*, SO INDICATE.	_____

NIH 398 (FORMERLY PHS 398)
Rev. 1/73

BUDGET ESTIMATES FOR ALL YEARS OF SUPPORT REQUESTED FROM PUBLIC HEALTH SERVICE
DIRECT COSTS ONLY (Omit Cents)

DESCRIPTION		1ST PERIOD (SAME AS DETAILED BUDGET)	ADDITIONAL YEARS SUPPORT REQUESTED *(This application only)*					
			2ND YEAR	3RD YEAR	4TH YEAR	5TH YEAR	6TH YEAR	7TH YEAR
PERSONNEL COSTS								
CONSULTANT COSTS *(Include fees, travel, etc.)*								
EQUIPMENT								
SUPPLIES								
TRAVEL	DOMESTIC							
	FOREIGN							
PATIENT COSTS								
ALTERATIONS AND RENOVATIONS								
OTHER EXPENSES								
TOTAL DIRECT COSTS								
TOTAL FOR ENTIRE PROPOSED PROJECT PERIOD *(Enter on Page 1, Item 4)* →						$		

REMARKS: *Justify all costs for the first year for which the need may not be obvious. For future years, justify equipment costs, as well as any significant increases in any other category. If a recurring annual increase in personnel costs is requested, give percentage. (Use continuation page if needed.)*

PUBLIC HEALTH SERVICE TRAINING GRANT

DETAILED BUDGET FOR INITIAL BUDGET PERIOD
(USUALLY 12 MONTHS)
DIRECT COST ONLY – SEE INSTRUCTIONS

APPLICATION NUMBER *(Leave Blank)*

BUDGET PERIOD DATES
From Through

ITEMIZE PERSONNEL *(Do not list trainees)* — **AMOUNT REQUESTED** *(Omit Cents)*

NAME	TITLE OF POSITION	TIME OR EFFORT %/Hrs.	SALARY	FRINGE BENEFITS	TOTAL
	Program Director				
		(Subtotals)	$	$	
			Enter Total Salary Amounts Plus Fringe Benefits →		$

CONSULTANT COSTS *(Include Fees and Travel)*			$
EQUIPMENT *(Itemize)*			$
SUPPLIES			$
STAFF TRAVEL	Domestic	$	
	Foreign	$	
		TOTAL TRAVEL EXPENSES	$
ALTERATIONS AND RENOVATIONS			$
OTHER EXPENSES *(Itemize)*			$
		(A) Subtotal – Non-Trainee Expenses →	$

TRAINEE EXPENSES – *(See Instructions)*

TRAINEE COSTS	STIPENDS	Predoctoral	No. Proposed _____	$	
		Postdoctoral	No. Proposed _____	$	
		Other *(Specify)*	No. Proposed _____	$	
			TOTAL STIPENDS	$	
	TUITION AND FEES				$
			TOTAL TRAINEE COSTS		$
TRAINEE TRAVEL *(Describe)*					$
			(B) Subtotal – Trainee Expenses →		$
TOTAL DIRECT COST *(Add Subtotals (A) and (B)* →					$

PHS-2499-1
Rev. 7-75

PUBLIC HEALTH SERVICE TRAINING GRANT

BUDGET ESTIMATES FOR ALL YEARS OF SUPPORT REQUESTED FROM PUBLIC HEALTH SERVICE
(Direct Cost Only – Omit Cents)

APPLICATION NUMBER *(Leave Blank)*

DESCRIPTION		FIRST PERIOD *(Same as Page 3)*	ADDITIONAL YEARS OF SUPPORT REQUESTED 2nd YEAR	3rd YEAR	4th YEAR	5th YEAR
PERSONNEL *(Salaries and fringe benefits)*						
CONSULTANT COSTS *(Include fees and travel)*						
EQUIPMENT						
SUPPLIES						
STAFF TRAVEL	Domestic					
	Foreign					
ALTERATIONS AND RENOVATIONS						
OTHER EXPENSES						
SUBTOTALS OF NON-TRAINEE EXPENSES						
TRAINEE EXPENSES *(Enter number proposed and dollars)*						
TRAINEE COSTS	STIPENDS: Predoctoral	No. $	No. $	No. $	No. $	No. $
	STIPENDS: Postdoctoral	No. $	No. $	No. $	No. $	No. $
	STIPENDS: Other *(Specify)*	No. $	No. $	No. $	No. $	No. $
	TUITION AND FEES					
TOTAL TRAINEE COSTS						
TRAINEE TRAVEL						
SUBTOTALS OF TRAINEE EXPENSES						
TOTAL EACH YEAR *(Add the two subtotals)*						

TOTAL FOR ENTIRE PROPOSED PROJECT PERIOD $

BUDGET JUSTIFICATION: Justify all costs especially for the first year for which the need may not be obvious. For future years, justify any item of equipment as specified in the instructions, as well as any significant increases in any other category. If a recurring annual increase in personnel costs is requested, give percentage. *(If additional space is needed, use a separate sheet numbered 4A.)*

IS INDIRECT COST REQUESTED? ☐ Yes ☐ No If "YES," at _____% RATE

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OMB NO. 80-RO 185

PART II

PROJECT APPROVAL INFORMATION

Item 1.
Does this assistance request require State, local, regional, or other priority rating?
_____ Yes _____ No

Name of Governing Body _____
Priority Rating _____

Item 2.
Does this assistance request require State, or local advisory, educational or health clearances?
_____ Yes _____ No

Name of Agency or Board _____
(Attach Documentation)

Item 3.
Does this assistance request require clearinghouse review in accordance with OMB Circular A-95?
_____ Yes _____ No

(Attach Comments)

Item 4.
Does this assistance request require State, local, regional or other planning approval?
_____ Yes _____ No

Name of Approving Agency _____
Date _____

Item 5.
Is the proposed project covered by an approved comprehensive plan?
_____ Yes _____ No

Check one: State ☐
Local ☐
Regional ☐
Location of Plan _____

Item 6.
Will the assistance requested serve a Federal installation?
_____ Yes _____ No

Name of Federal Installation _____
Federal Population benefiting from Project _____

Item 7.
Will the assistance requested be on Federal land or installation?
_____ Yes _____ No

Name of Federal Installation _____
Location of Federal Land _____
Percent of Project _____

Item 8.
Will the assistance requested have an impact or effect on the environment?
_____ Yes _____ No

See instructions for additional information to be provided.

Item 9.
Will the assistance requested cause the displacement of individuals, families, businesses, or farms?
_____ Yes _____ No

Number of:
Individuals _____
Families _____
Businesses _____
Farms _____

Item 10.
Is there other related assistance on this project previous, pending, or anticipated?
_____ Yes _____ No

See instructions for additional information to be provided.

PART V

ASSURANCES

The Applicant hereby assures and certifies that he will comply with the regulations, policies, guidelines and requirements, including OMB Circulars No. A-95, A-102 and FMC 74-4, as they relate to the application, acceptance and use of Federal funds for this federally-assisted project. Also the Applicant assures and certifies to the grant that:

1. It possesses legal authority to apply for the grant; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

2. It will comply with Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and in accordance with Title VI of that Act, no person in the United States shall, on the ground of race, color or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives Federal financial assistance and will immediately take any measures necessary to effectuate this agreement.

3. It will comply with Title VI of the Civil Rights Act of 1964 (42 USC 2000d) prohibiting employment discrimination where (1) the primary purpose of a grant is to provide employment or (2) discriminatory employment practices will result in unequal treatment of persons who are or should be benefiting from the grant-aided activity.

4. It will comply with requirements of the provisions of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91-646) which provides for fair and equitable treatment of persons displaced as a result of Federal and federally-assisted programs.

5. It will comply with the provisions of the Hatch Act which limit the political activity of employees.

6. It will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act, as they apply to hospital and educational institution employees of State and local governments.

7. It will establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

8. It will give the sponsoring agency or the Comptroller General through any authorized representative the access to and the right to examine all records, books, papers, or documents related to the grant.

9. It will comply with all requirements imposed by the Federal sponsoring agency concerning special requirements of law, program requirements, and other administrative requirements.

10. It will insure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the Federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing by the EPA.

11. It will comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, approved December 31, 1976. Section 102(a) requires, on and after March 2, 1975, the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any Federal financial assistance for construction or aquisition purposes for use in any area that has been identified by the Secretary of the Department of Housing and Urban Development as an area having special flood hazards. The phrase "Federal financial assistance" includes any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant, or any other form of direct or indirect Federal assistance.

12. It will assist the Federal grantor agency in its compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 USC 470), Executive Order 11593, and the Archeological and Historic Preservation Act of 1966 (16 USC 469a-1 et seq.) by (a) consulting with the State Historic Preservation Officer on the conduct of investigations, as necessary, to identify properties listed in or eligible for inclusion in the National Register of Historic Places that are subject to adverse effects (see 36 CFR Part 800.8) by the activity, and notifying the Federal grantor agency of the existence of any such properties, and by (b) complying with all requirements established by the Federal grantor agency to avoid or mitigate adverse effects upon such properties.

PART III - BUDGET INFORMATION

SECTION A - BUDGET SUMMARY

GRANT PROGRAM, FUNCTION OR ACTIVITY (a)	FEDERAL CATALOG NO. (b)	ESTIMATED UNOBLIGATED FUNDS		NEW OR REVISED BUDGET		
		FEDERAL (c)	NON-FEDERAL (d)	FEDERAL (e)	NON-FEDERAL (f)	TOTAL (g)
1.		$	$	$	$	$
2.						
3.						
4.						
5. TOTALS		$	$	$	$	$

SECTION B - BUDGET CATEGORIES

6. OBJECT CLASS CATEGORIES	GRANT PROGRAM, FUNCTION OR ACTIVITY				TOTAL
	(1)	(2)	(3)	(4)	(5)
a. PERSONNEL	$	$	$	$	$
b. FRINGE BENEFITS					
c. TRAVEL					
d. EQUIPMENT					
e. SUPPLIES					
f. CONTRACTUAL					
g. CONSTRUCTION					
h. OTHER					
i. TOTAL DIRECT CHARGES					
j. INDIRECT CHARGES					
k. TOTALS	$	$	$	$	$
7. PROGRAM INCOME	$	$	$	$	$

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SECTION C - NON-FEDERAL RESOURCES

(a) GRANT PROGRAM	(b) APPLICANT	(c) STATE	(d) OTHER SOURCES	(e) TOTALS
8.	$	$	$	$
9.				
10.				
11.				
12. TOTALS	$	$	$	$

SECTION D - FORECASTED CASH NEEDS

	TOTAL FOR 1ST YEAR	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
13. FEDERAL	$	$	$	$	$
14. NON-FEDERAL					
15. TOTALS	$	$	$	$	$

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) GRANT PROGRAM	FUTURE FUNDING PERIODS (years)			
	(b) FIRST	(c) SECOND	(d) THIRD	(e) FOURTH
16.	$	$	$	$
17.				
18.				
19.				
20. TOTALS	$	$	$	$

SECTION F - OTHER BUDGET INFORMATION (attach additional sheets if necessary)

21. DIRECT CHARGES:

22. INDIRECT CHARGES:

23. REMARKS:

PART IV - PROGRAM NARRATIVE (attach per instructions)

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NATIONAL ENDOWMENT FOR THE HUMANITIES

The following instructions and budget forms are used for all Education Programs at NEH except Consultant grants.

DIVISION OF EDUCATION PROGRAMS

Instructions for Completing Budget Form

The instructions provided below are applicable to all Education Programs with the exception of Consultant Grants and are keyed to the sections of the project budget form on the following pages. Before completing the budget form, the applicant should review these instructions and the information contained in the Education Programs brochure relating to eligible and ineligible project costs, the cost sharing requirements, and the maximum period for which funding may be requested on each type of grant program.

I. **Type of Budget Submission:** Check the appropriate box; if the applicant or grantee is submitting a revised budget, the identifying application or grant number assigned by the Endowment should be indicated.

II. **Applicant Organization:** Provide the official title of the organization/group.

III. **Date Prepared**

IV. **Project Title** should be the same as that shown on the application face sheet.

V. **Project Director** is the person who will undertake the project or be chiefly responsible for it.

VI. **The Grant Period** encompasses the entire period for which Endowment funding is requested. Applicants should consult the information contained in the Education Programs brochure for each type of grant program to determine the maximum period for which funds may be requested. In setting the beginning date of the grant period, the applicant should be guided by the information supplied under application deadlines in the Education Programs brochure.

VII. **Project Costs** are all allowable costs (as set forth in the applicable Federal cost-principles) which will be incurred in carrying out the project and the value of in-kind contributions made by the applicant or third parties in accomplishing the objectives of the project during the grant period.

The **Summary Budget** is a recapitulation of the detailed itemization of project costs which the applicant will provide in the format shown on pages 2 and 3. *All project costs for the entire grant period, whether these costs will be supported by Endowment or cost sharing funds, should be listed in the Summary Budget.*

VIII. **Project Funding** consists of funds requested from the Endowment and cost sharing.

(1) Under **Requested from Endowment,** the applicant should list the amount(s) of outright funds and/or gifts which will be donated directly to the Endowment as a part of its gifts and matching funding program and the Federal matching funds generated by these gifts. (Information on gifts and matching awards will be found in the Education Programs brochure.)

(2) Under **Cost Sharing** list (a) the sources and amounts of cash contributions to the project such as the applicant's anticipated cash outlay and the outlay of funds contributed to the applicant by non-Federal third parties (NOTE: Gifts made directly to the Endowment as a part of NEH's gifts and matching program should *not* be included as a part of cost sharing but should be listed under "Requested from the Endowment") and (b) the sources and value of in-kind (noncash) contributions, such as donated services and materials, which will be made by the applicant or non-Federal third parties.

All contributions, both cash and in-kind, shall be accepted as cost sharing only when they meet the following criteria:

—are verifiable from the grantee's records;
—are for project costs incurred or services rendered during the project period;
—are necessary and reasonable for proper and efficient accomplishment of project objectives;
—are types of charges that would be allowable under the applicable cost principles;
—are not included as contributions for any other federally-assisted program; and
—are not paid by the Federal Government under another assistance agreement (unless the agreement is authorized by Federal law to be used for cost sharing).

The level of cost sharing required by the Division of Education Programs is not the same for all programs. Applicants will find information on the cost sharing requirement for each program in the Education Program brochure.

Total Project Funding is the combined total of funds requested from the Endowment and cost sharing and should equal Total Project Costs.

IX. Under **Estimated Outlay of Endowment Funds,** the applicant should provide the amounts of *Endowment* funds required to cover project costs in each twelve-month period of the project. It is important that the figures supplied be accurate and that the outlay information cover only the grant period.

X. **Authorizing Official:** The signature of the official who is authorized to commit an institution in business and financial matters shall appear in this entry. The signature indicates the authorizing official's approval of the budget and the agreement of the institution to cost share project expenses at the level indicated in the budget submission.

XI. **Budget Itemization:** In this section of the budget form, applicants will provide the budget detail to support the amounts entered in the Summary Budget. *Applicants should note the following:*

(a) When funding is requested for more than an 18 month period, budget itemizations for each year of the project should be developed and the dates for each period indicated at the beginning of the individual budget itemization. For projects which extend beyond a two-year period, applicants have the option of supplying these budget itemizations with the application

(instructions continued on following page)

PROJECT BUDGET
National Endowment for the Humanities
Washington, D.C. 20506

I. Type of Budget Submission
☐ application budget
☐ budget revision _____ grant or application number

II. Applicant Organization

III. Date Prepared

IV. Project Title

V. Project Director

VI. Grant Period
From ____ ____ ____ To ____ ____ ____
month day year month day year

VII. Project Costs (include all charges to NEH and cost sharing funds)

***Summary Budget* for Entire Grant Period**

DIRECT COSTS		Amount
Salaries and wages		$_____
Fringe benefits		_____
Consultant fees		_____
Travel	domestic $_____	
	foreign $_____	_____
Supplies and materials		_____
Services		_____
Other		_____
Total Direct Costs		_____
INDIRECT COSTS		_____
	TOTAL PROJECT COSTS	$_____

VIII. Project Funding for Entire Grant Period

(1) Requested from Endowment:

Outright funds	$_____
Gifts to NEH	_____
Federal Matching	_____
Total Requested from Endowment	$_____

(2) Cost Sharing

a. Cash Contributions
(list applicant's anticipated cash outlay and the sources and amounts of third-party donations, grants, etc.)

_____	$_____
_____	_____
_____	_____
_____	_____
_____	_____

b. In-Kind Contributions
(list each major item, source, and value)

_____	$_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Cost Sharing	$_____
TOTAL PROJECT FUNDING	$_____

IX. Estimated Outlay of Endowment Funds During Grant Period

	month	day	year	
1st twelve-month period ending				$_____
2nd twelve-month period ending				_____
3rd twelve-month period ending				_____
4th twelve-month period ending				_____
5th twelve-month period ending				_____

X. Authorizing Official

_____ Name and Title (please type or print) _____ Signature _____ Date

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or developing detailed budget information for the first year of the project and budget estimates, in the same format as the Summary Budget (item VII), for each of the succeeding years of the project. If an applicant chooses the second option, budget itemizations for each succeeding year of the project shall be submitted at least 30 working days prior to the beginning of that year of the project. *Please note the estimates of costs for succeeding years of the project must be included in the Summary Budget—item VII;*

(b) Pages 2 and 3 of the budget form need *not* be used if they do not provide sufficient space for budget detail. However, the applicant shall provide budgetary information in the same order and with as much supporting detail as is required on these two pages.

DIRECT COSTS are all costs which can be specifically identified with a project. *(If an applicant has a negotiated indirect cost rate or intends to submit an indirect cost proposal to the Endowment, any costs, such as administrative salaries, fringe benefits, general overhead operating costs, which are included in the indirect cost pool, should* not *be listed in the budget as direct costs.)*

1. **Salaries and wages** charged as project costs must be reasonable for the services rendered, and, in the case of grants made to organizations, must conform to the established policies of those organizations. (Individuals who will work on a project but are not employees of the applicant organization should be listed in the budget under Consultants or Services, whichever is more appropriate.)

Salary support may be charged to a project on a full-time or part-time basis. However, when salary support for principal project personnel is charged on less than a full-time basis, the applicant shall explain in the project description what arrangements will be made to reduce the individual's normal workload.

For each entry under salaries and wages, indicate the full-time equivalent in months which a person or category of persons will devote to the project. *The full-time equivalent for faculty personnel who are paid on an academic year basis, should be listed under academic and/or summer months. For all other project personnel, the full-time equivalent should be indicated under calendar months.*

The full-time equivalent in months is calculated by multiplying the fraction of a person's full-time effort for which salary reimbursement will be made with project funds by the duration in months for which salary is to be provided, e.g., 50% of full-time effort × 10 months of salary support on project = 5 full-time months; or 75% of full-time effort × 6 months of salary support on project = 4.5 full-time months.

2. **Fringe benefits** for salaried personnel may be charged to the project as direct cost only if these benefits are not included in the organization's indirect cost pool.

3. Under **Consultant Fees** list payments for professional and technical consultants, stipends, and honoraria. Charges for such fees should be fully justified in the application narrative.

4. **Travel costs** are the expenses for transportation, lodging, subsistence, and related items. These costs must be estimated in accordance with the applicant's established travel practice or written policy, providing that the travel results in a reasonable charge and that less-than-first-class air accommodations are used when they are reasonably available. *Foreign air travel must be performed on U.S. flag carriers to the extent available.*

The cost of each trip (including transportation and subsistence) will be listed in the right-hand column of the budget itemization, and the total cost of domestic and foreign travel should be listed separately.

All charges for travel must be fully justified in the application narrative.

5. **Supplies and materials** include consumable supplies, raw materials for the fabrication of project items, and items of expendable equipment, i.e., equipment items costing less than $300.00 or with an estimated useful life of less than one year.

6. **Services** include the cost of contractual services related to project objectives and not otherwise classified under direct costs.

7. **Other** includes such costs as rental of space and/or equipment, transportation of items other than personnel, communication costs which are not included in the indirect cost pool of an organization, library acquisitions which are an integral part of a grant program, promotion and dissemination costs, fellowship stipends for participants in Humanities Institute Programs, etc. Please note that the costs listed above are not necessarily appropriate to all Division of Education Program grants. Applicants should consult the Education Programs brochure for additional information on eligible and ineligible project costs.

Only when an applicant can demonstrate that purchase of permanent equipment, i.e., equipment items costing more than $300.00 which have an estimated useful life of more than one year, will be less expensive than rental, may charges be made to project funds for the purchase of permanent equipment. All purchase or rental of equipment should be fully explained in the application. Charges for items of office equipment may not be made against Endowment funds, but may be shown as a part of an institution's cost sharing.

Please note that "miscellaneous" and "contingency" are not acceptable budget categories.

INDIRECT COSTS are those costs incurred for common or joint objectives and are not therefore readily assignable to the specific project activities. Indirect costs may be computed either by:

1. The application of an indirect cost rate established as a result of negotiation with a Federal agency, or

2. Preparation of an indirect cost proposal supported by accompanying financial statements. If an applicant wishes to delay the submission of an indirect cost proposal until Endowment funding of a project is assured, an estimate of indirect costs which will be charged to the project should be provided in this section of the budget form. It should be understood that requests for payment on indirect costs cannot be made until the Endowment has negotiated an indirect cost rate with the grantee.

Further information on the development of an indirect cost proposal can be obtained by writing to:

Audit Office
National Endowment for the Humanities
806 15th Street, N.W.
Washington, D.C. 20506
Mail Stop 201

XI. BUDGET ITEMIZATION for the period from ____ ____ ____ to ____ ____ ____
month day year month day year

DIRECT COSTS (Please refer to the instructions on Direct Costs before completing this section.)

1. Salaries and Wages (supply names of principal project personnel; for support staff indicate title of position only and number of persons in brackets)

Personnel	Title of Position		full-time equivalent in months spent on project cal	acad	sumr	Amount
		( )				$
		( )				
		( )				
		( )				
		( )				
		( )				
		( )				
		( )				
		( )				
		( )				

Total Salaries and Wages $_____

2. Fringe Benefits (if more than one rate is used, list each rate and salary base)

rate	salary base	Amount
____% of	$_____	$_____
____% of	$_____	_____

Total Fringe Benefits $_____

3. Consultant Fees

name or type of consultant	daily rate of reimbursement	no. of days on project	Amount
			$

Total Consultant Fees $_____

4. Travel (include transportation and subsistence costs in total for each trip)

destination	no. of travelers	no. of days in travel status	average per diem rate	Amount
			($_____)	$
			($_____)	
			($_____)	
			($_____)	
			($_____)	
			($_____)	

Total Travel Costs domestic $_____ foreign $_____ $_____

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5. Supplies and Materials (list each major type and indicate the cost computation)

type	basis/method of cost computation	Amount
		$
	Total Cost of Supplies and Materials	$

6. Services (list each major type and cost computation)

type	basis/method of cost computation	Amount
		$
	Total Cost of Services	$

7. Other (list each major type and cost computation)

type	basis/method of cost computation	Amount
		$
	Total Cost of Other	$

INDIRECT COSTS

1. Rate(s) established by negotiation with Federal agency: Amount

_____% of $_____ $_____

_____% of $_____ _____

Name of Federal agency: _____

Date of negotiation agreement: _____

2. Rate requested in attached indirect cost proposal or estimate of indirect cost rate if submission of indirect cost proposal will be delayed:

_____% of $_____ $_____

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Total Indirect Costs $_____

The next five pages are copies of the Budget Worksheets which can be removed and duplicated for your personal use.

BUDGET WORKSHEET FOR _____

WAGES & SALARIES

$ Needed = salary x % x mo./12

PERSONNEL CURRENTLY EMPLOYED

Name	Current position	Project position	Current Salary/yr.	% time on proj. for mo.	$ Needed	$ Req.	$ fm. other	Source other $

PERSONNEL NEW HIRES

Project Position/Description	Est. Salary/yr.	% time on proj. for mo.	$ Needed	$ Req.	$ fm. other	Source other $

TOTAL ALL WAGES & SALARIES		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

FRINGE BENEFITS

Total all fringe = % x [ ]

PERSONNEL

Description of Fringe	% Rate	$ Needed	$ req.	$ fm. other	Source other $
Total % all fringe					

Enter total requested $ wages & salaries (previous page)

[ ]

TOTAL ALL FRINGE BENEFITS		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

CONTRACT SERVICES & CONSULTANTS

$ Needed = Rate x # (months, etc.)

PERSONNEL

Description	Rate-indicate month,day,hour	# months, days, hours-specify	$ Needed	$ req.	$ fm. other	Source other $

TOTAL ALL CONTRACT SVCS & CONSULTANTS		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

SUMMARY ALL PERSONNEL EXPENSES

WAGES/SALARIES + FRINGE + CONTRACT SVC/CONSULTANTS

Grand Total		XXXXX	XXXXX
$ requested			XXXXX
$ other sources			

SPACE COSTS

NON PERSONNEL DIRECT COSTS

Description	Rent/month	Maintenance/month	Utilities/month	Other exp./mo.	# mo.	$ Needed

EQUIPMENT COSTS

NON PERSONNEL DIRECT COSTS

Description of Item	# items	Cost per Item: Buy $	OR	Lease-Lease/purchase $/mo x mo = $	$ Needed	$ req.	$ fm. other	Source Other $
				TOTAL ALL EQUIPMENT		XXXXX	XXXXX	
					$ requested		XXXXX	
						$ other sources		

CONSUMABLE SUPPLIES & MATERIALS (e.g. lab chemicals & glassware, experimental animals, shop supplies, etc.)

NON PERSONNEL DIRECT COSTS

Description	If unusual items show # items @ $---	$ Needed	$ Reqd.	$ fm. other	Source other $
Stationery and office supplies					
	TOTAL ALL CONSUMABLE SUPPLIES		XXXXX	XXXXX	
	$ requested			XXXXX	
	$ other sources				

TRAVEL (list foreign, domestic & local separately) EXPENSES

NON PERSONNEL DIRECT COSTS

Who	Why	Where	Where or How Long	Trans.	Meals Lodging	Other	$ Needed	$ Reqd.	$ fm. other	Source other $
					TOTAL ALL TRAVEL			XXXXX	XXXXX	
						$ requested			XXXXX	
						$ other sources				

OTHER EXPENSES (including)

NON PERSONNEL DIRECT COSTS

Description (provide enough info to explain $ Needed)	$ Needed	$ reqd.	$ fm. other	Source other $
Teaching Aids (e.g. slides, models).				
Shop Equipment (hammers, screwdrivers, equipment parts). . .				
Computer Time.				
Postage (routine, special mailings).				
Telephone (installation, local, long distance)				
Library Acquisitions (itemize separately).				
Duplicating.				
Printing Costs				
Page Costs				
TOTAL ALL OTHER EXPENSES				
$ requested				
$ other sources				

TOTAL ALL DIRECT EXPENSES

Grand Total All Personnel Expenses + Space + Equipment + Consumable Supplies/Materials + Travel + Other Expenses = _____

Total $ requested _____

Total $ other sources _____

Cost Sharing/Matching:

percent _____ Stipulations _____

_____

INDIRECT COSTS

Negotiated indirect cost rate		Negotiated direct cost base figure		Total Indirect Costs
	X		=	

Grand Total $ Requested

Direct Total $ Requested + Total Indirect = _____